



## STATE OF ILLINOIS

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Facility Name & ID Number St Francis Nsg & Rehab Center# 0044370 Report Period Beginning: 07/01/04 Ending: 06/30/05

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>78</u>	Skilled (SNF)	<u>78</u>	<u>28,470</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>46</u>	Intermediate (ICF)	<u>46</u>	<u>16,790</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>124</u>	TOTALS	<u>124</u>	<u>45,260</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>6,941</u>	<u>2,668</u>	<u>7,676</u>	<u>17,285</u>	8
9	SNF/PED					9
10	ICF	<u>17,569</u>	<u>3,498</u>		<u>21,067</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>24,510</u>	<u>6,166</u>	<u>7,676</u>	<u>38,352</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 84.74%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)N/A

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 03/08/85

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 03/08/85NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 78 and days of care provided 7,676Medicare Intermediary AdminaStar Federal

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 06/30/05 Fiscal Year: 06/30/05

\* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name & ID Number St Francis Nsg & Rehab Center # 0044370 Report Period Beginning: 07/01/04 Ending: 06/30/05**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
<b>1</b>	<b>A. General Services</b>										
1	Dietary	300,181	54,315		354,496		354,496		354,496		1
2	Food Purchase		191,911		191,911		191,911	(4,965)	186,946		2
3	Housekeeping	219,789	8,480	56	228,325		228,325		228,325		3
4	Laundry	477	194,019	6	194,502		194,502	(37,243)	157,259		4
5	Heat and Other Utilities			121,692	121,692		121,692		121,692		5
6	Maintenance	38,570	13,396	100,752	152,718		152,718		152,718		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	559,017	462,121	222,506	1,243,644		1,243,644	(42,208)	1,201,436		8
<b>9</b>	<b>B. Health Care and Programs</b>										
9	Medical Director			21,228	21,228		21,228		21,228		9
10	Nursing and Medical Records	2,346,585	120,029	95,156	2,561,770		2,561,770	5,047	2,566,817		10
10a	Therapy	224,584	4,781	27,628	256,993		256,993		256,993		10a
11	Activities	116,032	2,026	7,372	125,430		125,430		125,430		11
12	Social Services	76,085	208	3,886	80,179		80,179		80,179		12
13	CNA Training										13
14	Program Transportation			12,648	12,648		12,648		12,648		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,763,286	127,044	167,918	3,058,248		3,058,248	5,047	3,063,295		16
<b>17</b>	<b>C. General Administration</b>										
17	Administrative	98,895		618,435	717,330		717,330	(618,435)	98,895		17
18	Directors Fees										18
19	Professional Services			123	123		123	(123)			19
20	Dues, Fees, Subscriptions & Promotion			16,633	16,633		16,633		16,633		20
21	Clerical & General Office Expense	25,313	17,793	15,215	58,321		58,321	332,403	390,724		21
22	Employee Benefits & Payroll Tax			1,037,507	1,037,507		1,037,507	27,095	1,064,602		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,816	6,816		6,816	(2,130)	4,686		24
25	Other Admin. Staff Transportation			1,260	1,260		1,260		1,260		25
26	Insurance-Prop.Liab.Malpractice			188,503	188,503		188,503		188,503		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	124,208	17,793	1,884,492	2,026,493		2,026,493	(261,190)	1,765,303		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,446,511	606,958	2,274,916	6,328,385		6,328,385	(298,351)	6,030,034		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

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Facility Name &amp; ID Number St Francis Nsg &amp; Rehab Center

#0044370

Report Period Beginning:

07/01/04

Ending:

06/30/05

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7 **	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			371,614	371,614		371,614	47,462	419,076			30
31	Amortization of Pre-Op. & Org											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle			33,466	33,466		33,466		33,466			35
36	Other (specify): <sup>a</sup>											36
37	<b>TOTAL Ownership</b>			405,080	405,080		405,080	47,462	452,542			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		770,526		770,526		770,526		770,526			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			67,890	67,890		67,890		67,890			42
43	Other (specify): <sup>a</sup> Nonallowable Cost			21,985	21,985		21,985	(21,985)				43
44	<b>TOTAL Special Cost Centers</b>		770,526	89,875	860,401		860,401	(21,985)	838,416			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,446,511	1,377,484	2,769,871	7,593,866		7,593,866	(272,874)	7,320,992			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotiona	(1,926)	43		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employee				28
29	Yellow Page Advertising				29
29	Other-Attach Schedule See PG5A	(64,397)	var		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (66,323)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(206,551)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (206,551)		36
37	(sum of SUBTOTALS (A) and (B) )	\$ (272,874)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 5A

St Francis Nsg &amp; Rehab Center

ID# 0044370

Report Period Beginning: 07/01/04

Ending: 06/30/05

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Offset food income against related expense	\$ (4,965)	2	1
2	Offset laundry income against related expense	(37,243)	4	2
3	Disallowed Travel & Seminar costs	(2,130)	24	3
4	Part A Radiology	(36)	43	4
5	Medical & surgical services	(6,538)	43	5
6	Oxygen & gas	(15,897)	43	6
7	Bad debt recovery	2,412	43	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(64,397)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number St Francis Nsg &amp; Rehab Center

# 0044370

Report Period Beginning:

07/01/04

Ending:

06/30/05

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,965)	0	0	0	0	0	0	0	0	0	0	(4,965)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(37,243)	0	0	0	0	0	0	0	0	0	0	(37,243)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(42,208)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,208)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	5,047	0	0	0	0	0	0	0	0	0	5,047	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>5,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,047</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	(618,435)	0	0	0	0	0	0	0	0	0	(618,435)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	332,403	0	0	0	0	0	0	0	0	0	332,403	21
22	Employee Benefits & Payroll Taxes	0	26,972	0	0	0	0	0	0	0	0	0	26,972	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(2,130)	0	0	0	0	0	0	0	0	0	0	(2,130)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(2,130)</b>	<b>(259,060)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(261,190)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(44,338)</b>	<b>(254,013)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(298,351)</b>	<b>29</b>





Facility Name &amp; ID Number St Francis Nsg &amp; Rehab Center

# 0044370

Report Period Beginning: 07/01/04 Ending: 06/30/05

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Resurrection Health Care	100	See Attached		See Attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V	10	Nursing Supplies	\$	Resurrection Health Care	100.00%	\$ 5,047	\$ 5,047	1
2	V	17	Intercompany expense	618,435	Resurrection Health Care	100.00%		(618,435)	2
3	V	21	Other admin and genera		Resurrection Health Care	100.00%	153,592	153,592	3
4	V	21	Clerical & data processing		Resurrection Health Care	100.00%	178,811	178,811	4
5	V	22	Employee benefits		Resurrection Health Care	100.00%	26,972	26,972	5
6	V	30	Depreciation		Resurrection Health Care	100.00%	47,462	47,462	6
7	V	39	Intercompany pharmaci	770,526	Resurrection Health Care	100.00%	770,526		7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,388,961			\$ 1,182,410	\$ * (206,551)	14

\* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St Francis Nsg & Rehab Center # 0044370 Report Period Beginning: 07/01/04 Ending: 06/30/05

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	See Attached Schedule								\$		1
2											2
3											3
4											4
5	Sister Elizabeth Trembczynsk	Director	Management	0.00	107,120	1 hour	0.02	N/A	0	N/A	5
6											6
7											7
8	Note: Sister Trembczynski is administrator of Holy Family Nursing and Rehabilitation Center, a related facility										8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St Francis Nsg & Rehab Center# 0044370Report Period Beginning: 07/01/04Ending: 06/30/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Resurrection Health Care/Med. Center  
 Street Address 7435 W. Talcott  
 City / State / Zip Code Chicago, IL 60631  
 Phone Number ( 773) 774-8000  
 Fax Number ( 773) 594-7488

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10 Nursing supplies				\$	\$		5,047	1
2	21 Other admin and genera							153,592	2
3	21 Clerical & data processing							178,811	3
4	22 Employee benefits							26,972	4
5	30 Depreciation							47,462	5
6	39 Intercompany pharmaci							770,526	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		1,182,410	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2	3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO				Original	Balance			
	A. Directly Facility Related										
	Long-Term										
1							\$	\$		\$	1
2				N/A							2
3											3
4											4
5											5
	Working Capital										
6											6
7											7
8											8
9	TOTAL Facility Related						\$	\$		\$	9
	B. Non-Facility Related*										
10											10
11											11
12											12
13											13
14	TOTAL Non-Facility Related						\$	\$		\$	14
15	TOTALS (line 9+line14)						\$	\$		\$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ None                      Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7  
(See instructions.)                      SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number **St Francis Nsg & Rehab Center**# **0044370** Report Period Beginning: **07/01/04** Ending: **06/30/05****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).			\$	<b>3</b>
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	<b>7</b>
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2000	8		
	2001	9		
	2002	10		
	2003	11		
	2004	N/A		
<b>Facility is a not-for-profit and does not pay real estate taxes.</b>				

FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	\$
14	PLUS APPEAL COST FROM LINE 5	\$
15	LESS REFUND FROM LINE 6	\$
16	AMOUNT TO USE FOR RATE CALCULATION	\$

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2004 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME    St Francis Nsg & Rehab Center    COUNTY    Cook

FACILITY IDPH LICENSE NUMBER    0044370

CONTACT PERSON REGARDING THIS REPORT    Lou Fragoso

TELEPHONE    847-316-3320    FAX #:    (847) 316-3337

**A.    Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	N/A _____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ _____	\$ _____

**B.    Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?    N/A    YES    NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.  
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C.    Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number St Francis Nsg &amp; Rehab Center

# 0044370

Report Period Beginning:

07/01/04

Ending:

06/30/05

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 51,712 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 3C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

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F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO  
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized \_\_\_\_\_  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

## XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1985	\$ 188,421	1
2					2
3	TOTALS			\$ 188,421	3

SEE ACCOUNTANTS' COMPILATION REPORT





XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Day Room Expansion & Renovation: tear down wal		\$	\$		\$	\$	\$	37
38	between day room & conference room to expand day								38
39	room; install new ceiling & ceiling tiles; new flooring								39
40	wallpaper & painting; install cupboard & sink; revam								40
41	closet; window treatment	1999	23,212	2,263	10	2,263		14,709	41
42	Remove & replace all windows on 1st, 2nd, & 3rd floor	1999	118,907	7,927	15	7,927		51,526	42
43	Acquisition and installation of sternberg light	2000	7,400	493	15	493		2,713	43
44	Fire dampers/automatic closer	2000	21,493	1,433	15	1,433		7,881	44
45	Vonsuperior Panic Hardware for 9 door	2000	8,058	1,151	7	1,151		6,331	45
46	Demolition of existing entrance, waiting area and								46
47	chapel entrance; install flooring, automatic door system								47
48	anodized store front thermal glazed window system								48
49	ceiling tile system w/lighting, and wall covering								49
50	relocate chapel entrance; new concrete sidewalk								50
51	and accessibility ramp.	2000	190,424	19,042	10	19,042		104,733	51
52	Relocate portable fire extinguishers with casing &								52
53	vinyl wallcovering	2001	4,606	921	5	921		4,145	53
54	Acquisition/installation exterior concrete benc	2001	2,674	535	5	535		2,407	54
55	Acquisition/installation 54"X114" plate glas								55
56	for dayroom	2001	1,350	193	7	193		868	56
57	Refinish & apply slip grips 36 bathtubs	2001	9,720	1,944	5	1,944		8,748	57
58	PT/OT renovation: demolition of 2 block walls, caseworl								58
59	and flooring; install new cabinets; new folding partition								59
60	new drywall partition; new VCT flooring; paint and viny								60
61	wallcovering; plumbing for sinks 7 sprinkler	2001	56,042	5,604	10	5,604		25,219	61
62	Parking lot expansior	2002	536,437	34,878	15	34,878		122,072	62
63	Elevator alarm system	2002	30,000	4,286	7	4,286		15,000	63
64	Building security system	2002	21,710	3,101	7	3,101		10,855	64
65	Solar shades/awning & installatio	2002	5,084	708	7	708		2,479	65
66	Window air conditioners & installatio	2002	10,439	1,930	5	1,930		6,755	66
67	IDPH safety code compliance - includes but not limited to:								67
68	protection of lav-in fixtures and equipment								68
69	automatic door closures tied into fire alarm system whicl								69
70	TOTAL (lines 4 thru 69)		\$ 4,472,680	\$ 223,260		\$ 223,260	\$	\$ 2,743,439	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 4,472,680	\$ 223,260		\$ 223,260		\$ 2,743,439	1
2	is activated by smoke detectors, pull stations and sprinkle								2
3	system; installation of smoke operated fire dampers and								3
4	access panels in exhaust duct system penetrating smoke								4
5	barrier walls located on floors 1, 2 and 3.	2002	481,852	46,597	10	46,597		163,089	5
6	Interior renovation - includes but not limited to								6
7	Toli floor and ramp; carpet administration area; switch								7
8	bank for lobby and entrance area; new light fixtures in								8
9	various area; replace piping to boilers; new condensin								9
10	unit to north window well; reheate coil in lobby; replac								10
11	bathroom fixtures; replace/upgrade ceiling in various area								11
12	various wall modifications; replace various bathroom								12
13	fixtures; various other electrical and plumbin								13
14	modifications.	2002	159,709	16,549	10	16,549		57,923	14
15	Exterior renovation - includes not limited to: sliding doors								15
16	removal and replacement of concrete curbs; paving								16
17	grading and stonework; install new fire ceiling and framin								17
18	in smoking area; new handicap signs; various electric								18
19	work in outside waiting area (includes new heaters								19
20	intercom and doorbell).	2002	98,000	6,533	15	6,533		22,866	20
21	Lobby renovation - includes but not limited to: selectiv								21
22	demolition of existing lobby, toilet room, and reception								22
23	and replacement of each as well as new assisted bathing								23
24	this includes new partitions, electric plumbing, HVAC								24
25	accoustic panel ceiling, floor finishes, doors, frames,								25
26	interior windows and casement. Floral fixtures and								26
27	artwork.	2002	166,549	11,732	14	11,732		41,063	27
28	Acquisition/installation of medical records voice and dat								28
29	cables, 24-port patch panel, and fire stop & sleeves	2003	4,646	310	15	310		775	29
30	2 sewage pumps	2003	5,752	383	15	383		958	30
31	Down light style fixtures-acquisition and electrical wor	2003	3,780	252	15	252		630	31
32	Elevator control valve piping	2003	10,037	1,004	10	1,004		2,510	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,403,005	\$ 306,620		\$ 306,620		\$ 3,033,253	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,403,005	\$ 306,620		\$ 306,620		\$ 3,033,253	1
2	Remove existing and install new nurse station (1st floor	2004	8,300	553	15	553		830	2
3	Purchase & install quarry tile in kitchen entranc	2004	1,114	223	5	223		334	3
4	Grout kitchen floor	2004	4,740	474	10	474		711	4
5	Purchase & install raised round rubber tiles in elevato	2004	1,538	308	5	308		462	5
6	Purchase & install 2 ceiling 40-gallon ASME codec								6
7	expansion tanks	2004	3,685	737	5	737		1,106	7
8	Purchase & install hot water heate	2004	3,250	216	15	216		324	8
9	Purchase & install category 5E wire cable in elevato	2004	758	76	10	76		114	9
10	Replace wood floor with concrete in oxvgen storage close	2004	1,750	116	15	116		174	10
11									11
12	Carpet for lobby and chapel	2005	4,730	79	5	79		79	12
13	Overhead domestic water lin	2005	1,075	9	10	9		9	13
14	Replace main drain & rod sewer	2005	3,052	17	15	17		17	14
15	Elevator upgrad	2005	6,184	51	10	51		51	15
16	Lever drains in three compartment sink	2005	1,744	14	10	14		14	16
17	Baxtor Flo Guard Pump	2005	5,973	80	10	80		80	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32	Allocation from management compan					47,462	47,462		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,450,898	\$ 309,573		\$ 357,035	\$ 47,462	\$ 3,037,558	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number St Francis Nsg &amp; Rehab Center

# 0044370

Report Period Beginning:

07/01/04

Ending:

06/30/05

## XI. OWNERSHIP COSTS (continued)

## C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 676,583	\$ 61,700	\$ 61,700	\$	10	\$ 485,171	71
72	Current Year Purchases	39,696	341	341		5-15	341	72
73	Fully Depreciated Assets	816,547					816,547	73
74								74
75	TOTALS	\$ 1,532,826	\$ 62,041	\$ 62,041	\$		\$ 1,302,059	75

## D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	N/A			\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

## E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,172,145	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 371,614	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 419,076	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 47,462	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,339,617	85

## F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

## G. Construction-in-Progres

	Description	Cost	
92		\$ N/A	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

\*\* This must agree with Schedule V line 30, column f

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A  
 This amount was calculated by dividing the total amount to be amortized N/A  
 by the length of the lease N/A.

9. Option to Buy: ☐ YES ☐ NO Terms: N/A \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO  
 16. Rental Amount for movable equipment: \$ 33,466 Description: Copier- 6,114; Wound VAC- 4,515; Special Mattresses- 19,547; IV Pump- 1,836; Other nurs. eq.- 1,454  
 (Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$ <u>N/A</u>	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:  
 Beginning                       
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u>                    </u>
13.	<u>/2007</u>	\$ <u>                    </u>
14.	<u>/2008</u>	\$ <u>                    </u>

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
- (c) For in-house training programs only. Do not include fringe benefit.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ \_\_\_\_\_

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	10A(1,2,3)	4398	hrs	\$ 104,577	295	\$ 17,690	\$ 547	4,693	\$ 122,814	1
2	Licensed Speech and Language Development Therapist	10A(3)		hrs		16	780		16	780	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10A(1,2,3)	4559	hrs	120,007	153	9,158	4,234	4,712	133,399	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	39(2)		# of prescripts				770,526		770,526	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
10	Academic Education			hrs							11
11	Exceptional Care Program										12
12											
13	Other (specify):										13
14	TOTAL				\$ 224,584	464	\$ 27,628	\$ 775,307	9,421	\$ 1,027,519	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 11,354	\$ 11,354	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 612,752 )	1,060,916	1,060,916	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	9,306	9,306	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,081,576	\$ 1,081,576	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		188,421	13
14	Buildings, at Historical Cost	5,016,044	5,016,044	14
15	Leasehold Improvements, at Historical Cost	442,888	434,854	15
16	Equipment, at Historical Cost	1,524,792	1,532,826	16
17	Accumulated Depreciation (book methods)	(4,339,617)	(4,339,617)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 2,644,107	\$ 2,832,528	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 3,725,683	\$ 3,914,104	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 10,596	\$ 10,596	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Due to related parties</u>	7,419,803	7,419,803	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 7,430,399	\$ 7,430,399	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 7,430,399	\$ 7,430,399	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (3,704,716)	\$ (3,516,295)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 3,725,683	\$ 3,914,104	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)



**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ (2,671,954)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>	<b>Prior period adjustment</b>	<b>(188,422)</b>	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ (2,860,376)</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(844,340)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (844,340)</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ (3,704,716)</b>	<b>24 *</b>

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number St Francis Nsg &amp; Rehab Center

# 0044370

Report Period Beginning: 07/01/04

Ending:

06/30/05

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

**Note:** This schedule should show gross revenue and expenses. Do not net revenue against expenses

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,936,810	1
2	Discounts and Allowances for all Levels	(3,780,603)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,156,207	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,905,653	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,905,653	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	4,645	13
14	Non-Patient Meals	4,965	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,633,244	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray	7,569	20
21	Other Medical Services		21
22	Laundry	37,243	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,687,666	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income**		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,749,526	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,243,644	31
32	Health Care	3,058,248	32
33	General Administration	2,026,493	33
<b>B. Capital Expense</b>			
34	Ownership	405,080	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	792,511	35
36	Provider Participation Fee	67,890	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,593,866	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(844,340)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (844,340)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\* Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **St Francis Nsg & Rehab Center**# **0044370**Report Period Beginning: **07/01/04**

Ending:

**06/30/05****XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,784	2,080	\$ 73,310	\$ 35.25	1
2	Assistant Director of Nursing	2,144	2,489	34,790	13.98	2
3	Registered Nurses	29,933	32,556	880,176	27.04	3
4	Licensed Practical Nurses	15,883	17,159	308,370	17.97	4
5	CNAs & Orderlies	84,520	90,643	897,771	9.90	5
6	CNA Trainees					6
7	Licensed Therapist	8,174	8,957	224,584	25.07	7
8	Rehab/Therapy Aides	4,510	5,066	50,703	10.01	8
9	Activity Director					9
10	Activity Assistants	7,334	8,145	116,032	14.25	10
11	Social Service Worker	3,167	3,569	76,085	21.32	11
12	Dietician	84	84	1,461	17.39	12
13	Food Service Supervisor	1,848	2,088	45,362	21.73	13
14	Head Cook					14
15	Cook Helpers/Assistants	27,060	28,683	253,358	8.83	15
16	Dishwashers					16
17	Maintenance Worker	2,015	2,131	38,570	18.10	17
18	Housekeepers	23,762	26,365	219,789	8.34	18
19	Laundry	48	48	477	9.94	19
20	Administrator	1,908	2,080	98,895	47.55	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,697	2,065	25,313	12.26	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,802	2,055	31,782	15.47	31
32	Other Health C: Careplan Coord.	2,258	2,495	69,683	27.93	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	219,931	238,758	\$ 3,446,511 *	\$ 14.44	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	21,228	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 21,228		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	246	\$ 11,033	10(3)	50
51	Licensed Practical Nurses	39	1,540	10(3)	51
52	Certified Nurse Assistants/Aides	2,842	65,370	10(3)	52
53	TOTAL (lines 50 - 52)	3,127	\$ 77,943		53

SEE ACCOUNTANTS' COMPILATION REPORT

**XIX. SUPPORT SCHEDULES**

<b>A. Administrative Salaries:</b> <table border="1"> <thead> <tr> <th>Name</th> <th>Function</th> <th>Ownership %</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Gary Mellman</td> <td>Administrator</td> <td>0</td> <td>\$ 98,895</td> </tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td colspan="3">TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)</td> <td>\$ 98,895</td> </tr> </tbody> </table>			Name	Function	Ownership %	Amount	Gary Mellman	Administrator	0	\$ 98,895																									TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 98,895	<b>D. Employee Benefits and Payroll Taxes:</b> <table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>Workers' Compensation Insurance</td><td>\$ 50,350</td></tr> <tr><td>Unemployment Compensation Insurance</td><td>7,484</td></tr> <tr><td>FICA Taxes</td><td>231,658</td></tr> <tr><td>Employee Health Insurance</td><td>529,356</td></tr> <tr><td>Employee Meals</td><td> </td></tr> <tr><td>Illinois Municipal Retirement Fund (IMRF)*</td><td> </td></tr> <tr><td>Retirement Contributions</td><td>173,629</td></tr> <tr><td>Employee Life Insurance</td><td>5,328</td></tr> <tr><td>Group Disability</td><td>10,700</td></tr> <tr><td>Employee Morale &amp; Other Benefits</td><td>10,632</td></tr> <tr><td>Group Dental</td><td>18,370</td></tr> <tr><td> </td><td> </td></tr> <tr><td>Management Company Allocation</td><td>27,095</td></tr> <tr><td> </td><td> </td></tr> <tr> <td>TOTAL (agree to Schedule V, line 22, col.8)</td> <td>\$ 1,064,602</td> </tr> </tbody> </table>			Description	Amount	Workers' Compensation Insurance	\$ 50,350	Unemployment Compensation Insurance	7,484	FICA Taxes	231,658	Employee Health Insurance	529,356	Employee Meals		Illinois Municipal Retirement Fund (IMRF)*		Retirement Contributions	173,629	Employee Life Insurance	5,328	Group Disability	10,700	Employee Morale & Other Benefits	10,632	Group Dental	18,370			Management Company Allocation	27,095			TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,064,602	<b>F. Dues, Fees, Subscriptions and Promotions:</b> <table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>IDPH License Fee</td><td>\$ 2,232</td></tr> <tr><td>Advertising: Employee Recruitment</td><td> </td></tr> <tr><td>Health Care Worker Background Check (Indicate # of checks performed _____)</td><td> </td></tr> <tr><td>Miscellaneous licenses</td><td>70</td></tr> <tr><td>Miscellaneous dues &amp; subscriptions</td><td>1,534</td></tr> <tr><td>Life Services Network of Illinois dues</td><td>4,757</td></tr> <tr><td>Evanston collector license fee</td><td>8,040</td></tr> <tr><td> </td><td> </td></tr> <tr><td>Less: Public Relations Expense ( )</td><td> </td></tr> <tr><td>Non-allowable advertising ( )</td><td> </td></tr> <tr><td>Yellow page advertising ( )</td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr> <td>TOTAL (agree to Sch. V, line 20, col. 8)</td> <td>\$ 16,633</td> </tr> </tbody> </table>			Description	Amount	IDPH License Fee	\$ 2,232	Advertising: Employee Recruitment		Health Care Worker Background Check (Indicate # of checks performed _____)		Miscellaneous licenses	70	Miscellaneous dues & subscriptions	1,534	Life Services Network of Illinois dues	4,757	Evanston collector license fee	8,040			Less: Public Relations Expense ( )		Non-allowable advertising ( )		Yellow page advertising ( )				TOTAL (agree to Sch. V, line 20, col. 8)	\$ 16,633
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\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5 Amount of Expense Amortized Per Year								
					6 FY2002	7 FY2003	8 FY2004	9 FY2005	10 FY2006	11 FY2007	12 FY2008	13 FY2009	14 FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5		N/A											
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number St Francis Nsg &amp; Rehab Center

# 0044370

Report Period Beginning: 07/01/04

Ending: 06/30/05

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount Life Services Network of IL - 4,757
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 29,749 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 67,890  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ None Has any meal income been offset against related costs? Yes Indicate the amount \$ 4,965
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel No  
If YES, attach a complete explanation  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: KPMG LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit not complete
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A  
Attach invoices and a summary of services for all architect and appraisal fee

## RECONCILIATION REPORT

04:32 PM 3/20/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-272,874	equal to	-272,874	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	419,076	equal to	419,076	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	33,466	equal to	33,466	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	224,584	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	256,993	equal to	256,993	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	775,307	equal to	775,307	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	1,243,644	equal to	1,243,644	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	3,058,248	equal to	3,058,248	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,026,493	equal to	2,026,493	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	405,080	equal to	405,080	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	792,511	equal to	792,511	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	67,890	equal to	67,890	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	2,226,199	equal to	2,346,585	-120,386	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	224,584	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	116,032	equal to	116,032	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	76,085	equal to	76,085	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	300,181	equal to	300,181	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	38,570	equal to	38,570	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	219,789	equal to	219,789	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	477	equal to	477	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	98,895	equal to	98,895	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	25,313	equal to	25,313	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	3,446,511	equal to	3,446,511	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	0	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	21,228	< or = to	21,228	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	77,943	< or = to	95,156	-17,213	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	7,372	-7,372	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	3,886	-3,886	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	98,895	equal to	98,895	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	618,435	equal to	618,435	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	123	equal to	#VALUE!	#VALUE!	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	1,064,602	equal to	1,064,602	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	16,633	equal to	16,633	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	4,686	equal to	4,686	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	67,890	equal to	67,890	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	None	< or = to	27,095	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	None	equal to	0	#VALUE!	#VALUE!	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	7,676	equal to	7,676	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-206,551	equal to	-206,551	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	0	equal to	0	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	188,421	equal to	188,421	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	5,450,898	equal to	5,450,898	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,532,826	equal to	1,532,826	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	4,339,617	equal to	4,339,617	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-3,704,716	equal to	-3,704,716	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-844,340	equal to	-844,340	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..l	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	3,725,683	equal to	3,725,683	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Enter your HSA # in next column  
Census (Pulls from Page 2)

1

38,352

Cost Report Line	Description	Your Facility	Average Median Cost Per Day		State	HSA	IDPA LTC Profiles												10th %	90th %
			Cost Per Day				LTC Median Per Diem Cost by HSA - 2003 Cost Reports 2003 (Run June 1, 2004)													
UN-INFLATED																				
Cost Report Line	Description	State	HSA	State	HSA	State	HSA	State	HSA	State	HSA	State	HSA	State	HSA	State	HSA	State		
1	Dietary	9.24	6.01	7.02	6.01	7.02	6.01	7.02	6.01	7.02	6.01	7.02	6.01	7.02	6.01	7.02	6.01	7.02		
2	Food Purchase	4.87	4.31	4.47	4.31	4.47	4.31	4.47	4.31	4.47	4.31	4.47	4.31	4.47	4.31	4.47	4.31	4.47		
3	Housekeeping	5.95	3.70	3.59	3.70	3.59	3.70	3.59	3.70	3.59	3.70	3.59	3.70	3.59	3.70	3.59	3.70	3.59		
4	Laundry	4.10	1.85	2.23	1.85	2.23	1.85	2.23	1.85	2.23	1.85	2.23	1.85	2.23	1.85	2.23	1.85	2.23		
5	Heat & Other Utilities	3.17	2.95	3.17	2.95	3.17	2.95	3.17	2.95	3.17	2.95	3.17	2.95	3.17	2.95	3.17	2.95	3.17		
6	Maintenance	3.98	3.01	3.26	3.01	3.26	3.01	3.26	3.01	3.26	3.01	3.26	3.01	3.26	3.01	3.26	3.01	3.26		
8	Total General Services	31.33	22.58	24.49	22.58	24.49	22.58	24.49	22.58	24.49	22.58	24.49	22.58	24.49	22.58	24.49	22.58	24.49		
10	Nursing & Medical Records	66.93	41.83	42.52	41.83	42.52	41.83	42.52	41.83	42.52	41.83	42.52	41.83	42.52	41.83	42.52	41.83	42.52		
10A	Therapy	6.70	2.10	1.86	2.10	1.86	2.10	1.86	2.10	1.86	2.10	1.86	2.10	1.86	2.10	1.86	2.10	1.86		
11	Activities	3.27	1.91	2.18	1.91	2.18	1.91	2.18	1.91	2.18	1.91	2.18	1.91	2.18	1.91	2.18	1.91	2.18		
12	Social Services	2.09	1.42	1.45	1.42	1.45	1.42	1.45	1.42	1.45	1.42	1.45	1.42	1.45	1.42	1.45	1.42	1.45		
16	Total Health Care & Programs	79.87	49.48	50.39	49.48	50.39	49.48	50.39	49.48	50.39	49.48	50.39	49.48	50.39	49.48	50.39	49.48	50.39		
17	Administration	2.58	3.36	3.33	3.36	3.33	3.36	3.33	3.36	3.33	3.36	3.33	3.36	3.33	3.36	3.33	3.36	3.33		
19	Professional Services	-	0.99	1.09	-	0.99	1.09	-	0.99	1.09	-	0.99	1.09	-	0.99	1.09	-	0.99		
21	Clerical & Gen. Office Expense	10.19	4.79	4.32	10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	1.42	1.45	1.42		
22	Employee Benefits & PR Taxes	27.76	10.09	10.42	11	Activities	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06		
24	Travel & Seminar	0.12	0.08	0.10	12	Social Services	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58		
26	Insurance-Property, Liability & Malpractice	4.92	2.58	2.47	16	TOTAL HEALTH CARE & PROGRAMS	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.06	50.39	49.49	32.10		
28	Total General Administrative	46.03	24.94	25.31	17	Administration	3.36	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71		
29	Total Operating Expenses	157.23	98.06	100.77	19	Professional Services	0.99	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07		
30	Depreciation	10.93	3.70	3.82	21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.48	4.97	3.46	5.56	5.56	5.56	5.04	4.32	2.49		
32	Interest	-	2.54	2.81	22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.98	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08		
33	Real Estate Taxes	-	1.38	0.92	24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.05	0.10	0.07	-		
37	Total Ownership	11.80	11.11	9.73	26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	0.88		
	Total Operating and Ownership Cost	169.03	110.50	111.50	28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93		
					29	TOTAL OPERATING EXPENSES	98.06	100.77	100.83	92.47	100.83	88.05	100.96	100.96	100.96	103.01	100.77	94.71		
					30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38		
					32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	-		
					33	Real Estate Taxes	1.38	0.92	0.88	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11		
					37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39		
						TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	107.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10		

Notes:

Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.

10th %

90th %

6.81

9.04

3.36

6.01

2.48

5.80

0.91

3.14

2.05

2.25

1.92

5.12

17.57

31.51

27.25

64.47

10.66

3.40

32.10

77.23

1.71

7.21

0.07

3.44

2.49

10.78

6.33

19.34

-

0.43

0.88

4.32

16.95

39.14

69.40

142.56

-

1.01

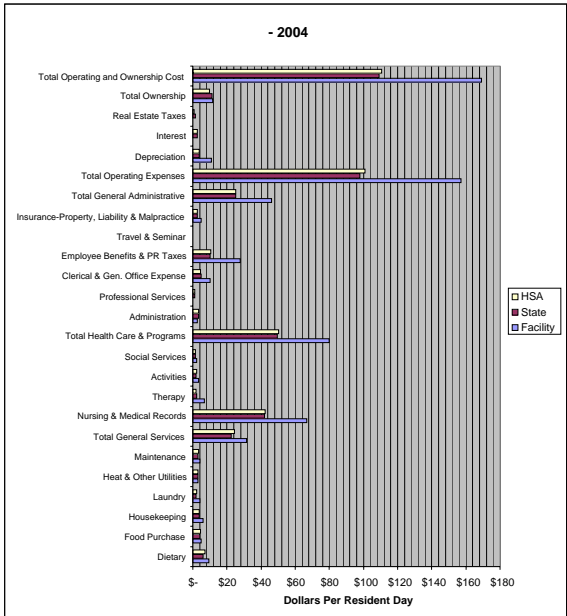
8.43

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11.53

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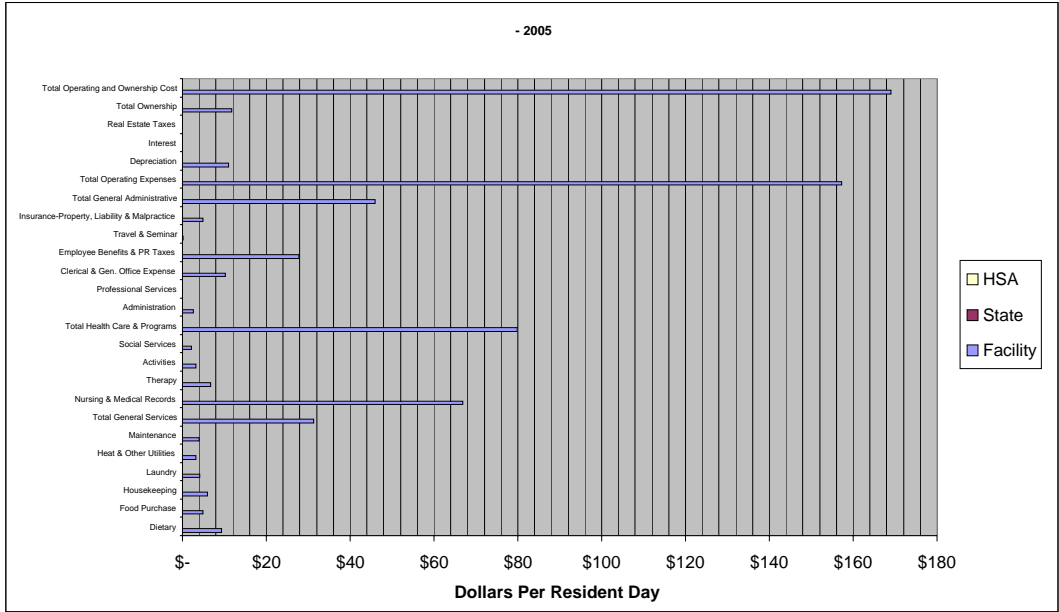




Cost Report Line	Description	2005 Per Diem Your Facility	2004 Median Cost Per Day		2004 Per Diem Your Facility	2004 Median Cost Per Day		2003 Per Diem Your Facility	2003 Median Cost Per Day		2002 Per Diem Your Facility	2002 Median Cost Per Day	
			State	HSA		State	HSA		State	HSA		State	HSA
1	Dietary	9.24	-	-	0.00	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.87	-	-	0.00	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	5.95	-	-	0.00	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	4.10	-	-	0.00	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.17	-	-	0.00	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.98	-	-	0.00	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	31.33	-	-	0.00	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	66.93	-	-	0.00	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	6.70	-	-	0.00	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	3.27	-	-	0.00	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	2.09	-	-	0.00	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	79.87	-	-	0.00	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	2.58	-	-	0.00	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.00	-	-	0.00	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	10.19	-	-	0.00	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	27.76	-	-	0.00	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.12	-	-	0.00	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	4.92	-	-	0.00	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	46.03	-	-	0.00	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	157.23	-	-	0.00	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	10.93	-	-	0.00	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	0.00	-	-	0.00	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.00	-	-	0.00	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	11.80	-	-	0.00	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	169.03	-	-	0.00	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

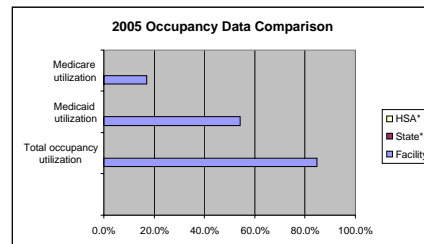
Notes:  
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



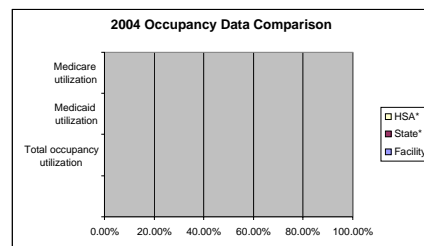
### 2005

Your Facility	State*	HSA*
Total occupancy utilization	84.74%	0.00%
Medicaid utilization	54.15%	0.00%
Medicare utilization	16.96%	0.00%
Private pay percent utilization	13.62%	N/A
Capacity in Patient Days	45,260	N/A
Census days of service provided	38,352	N/A



### 2004

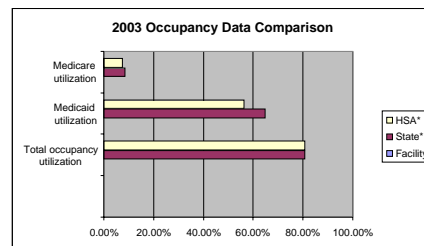
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	0.00%
Medicaid utilization	#DIV/0!	0.00%
Medicare utilization	#DIV/0!	0.00%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

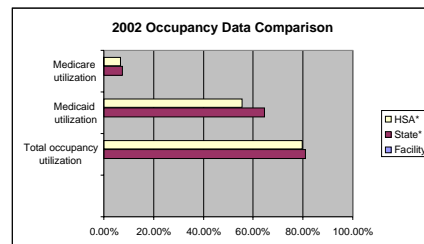
### 2003

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%
Medicaid utilization	#DIV/0!	64.80%
Medicare utilization	#DIV/0!	8.50%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A

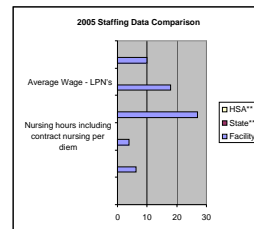


### 2002

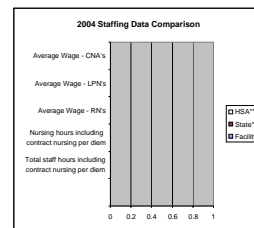
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%
Medicaid utilization	#DIV/0!	64.50%
Medicare utilization	#DIV/0!	7.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	6.31	0.00	0.00
Nursing hours including contract nursing per diem	3.86	0.00	0.00
Average Wage - RN's	27.04	0.00	0.00
Average Wage - LPN's	17.97	0.00	0.00
Average Wage - CNA's	9.9	0.00	0.00

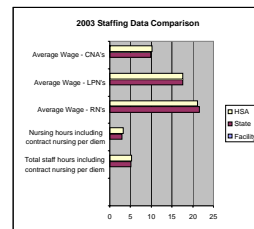


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	0.00	0.00	
Nursing hours including contract nursing per diem	0.00	0.00	
Average Wage - RN's	0.00	0.00	
Average Wage - LPN's	0.00	0.00	
Average Wage - CNA's	0.00	0.00	

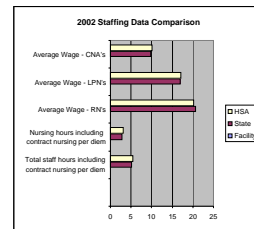


\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

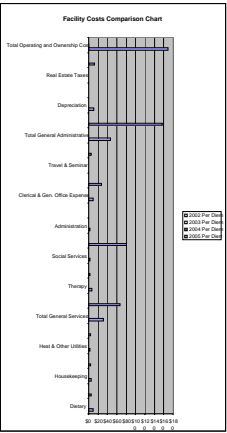
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	



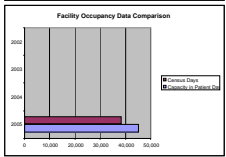
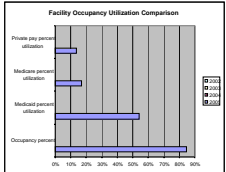
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



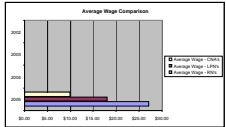
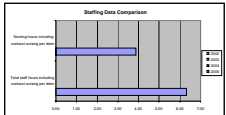
Report Line	Account	2005		2004		2003	
		Facility	Per Bed	Facility	Per Bed	Facility	Per Bed
1	Storero	9.24	-	4500.00	-	4500.00	-
2	Food Purchase	2.87	-	4500.00	-	4500.00	-
3	Housekeeping	3.06	-	4500.00	-	4500.00	-
4	Laundry	4.08	-	4500.00	-	4500.00	-
5	Heat & Other Utilities	3.17	-	4500.00	-	4500.00	-
6	Maintenance	3.08	-	4500.00	-	4500.00	-
7	Total General Services	18.51	-	4500.00	-	4500.00	-
8	Nursing & Medical Records	66.51	-	4500.00	-	4500.00	-
9A	Therapy	6.79	-	4500.00	-	4500.00	-
10	Activities	1.27	-	4500.00	-	4500.00	-
12	Social Services	2.09	-	4500.00	-	4500.00	-
17	Total Health Care & Programs	79.87	-	4500.00	-	4500.00	-
17	Administration	2.58	-	4500.00	-	4500.00	-
19	Professional Services	-	-	4500.00	-	4500.00	-
21	Contract & Gen. Office Expense	88.19	-	4500.00	-	4500.00	-
22	Telephone Services & PR Fees	27.76	-	4500.00	-	4500.00	-
24	Travel & Lodging	6.12	-	4500.00	-	4500.00	-
26	Insurance-Property, Liability & Malpractice	4.62	-	4500.00	-	4500.00	-
26	Total General Administration	46.07	-	4500.00	-	4500.00	-
29	Total Operating Expenses	137.13	-	4500.00	-	4500.00	-
30	Depreciation	38.63	-	4500.00	-	4500.00	-
32	Interest	-	-	4500.00	-	4500.00	-
33	Real Estate Taxes	-	-	4500.00	-	4500.00	-
37	Total Ownership	33.86	-	4500.00	-	4500.00	-
	Total Operating and Ownership Cost	180.00	-	4500.00	-	4500.00	-



	Facility	Facility	Facility	Facility
	2005	2004	2003	2002
Occupancy percent	86.74%	4500.00	4500.00	4500.00
Medicaid percent utilization	54.15%	4500.00	4500.00	4500.00
Medicare percent utilization	55.86%	4500.00	4500.00	4500.00
Private pay percent utilization	13.82%	4500.00	4500.00	4500.00
Capacity in Patient Days	45,260	0	0	0
Census Days	38,360	0	0	0



	Facility	Facility	Facility	Facility
	2005	2004	2003	2002
Total staff hours including contract nursing per day	6.37	0.00	0.00	0.00
Nursing hours including contract nursing per day	3.86	0.00	0.00	0.00
Average Wage - BSN	27.04	0.00	0.00	0.00
Average Wage - LPN	17.87	0.00	0.00	0.00
Average Wage - CNA	8.90	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	300,181	54,315	0	354,496	0	354,496	0	354,496
2. Food Purchase	0	191,911	0	191,911	0	191,911	-4,965	186,946
3. Housekeeping	219,789	8,480	56	228,325	0	228,325	0	228,325
4. Laundry	477	194,019	6	194,502	0	194,502	-37,243	157,259
5. Heat and Other Utilities	0	0	121,692	121,692	0	121,692	0	121,692
6. Maintenance	38,570	13,396	100,752	152,718	0	152,718	0	152,718
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	559,017	462,121	222,506	1,243,644	0	1,243,644	-42,208	1,201,436
9. Medical Director	0	0	21,228	21,228	0	21,228	0	21,228
10. Nursing & Medical Records	2,346,585	120,029	95,156	2,561,770	0	2,561,770	5,047	2,566,817
10a. Therapy	224,584	4,781	27,628	256,993	0	256,993	0	256,993
11. Activities	116,032	2,026	7,372	125,430	0	125,430	0	125,430
12. Social Services	76,085	208	3,886	80,179	0	80,179	0	80,179
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	12,648	12,648	0	12,648	0	12,648
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	2,763,286	127,044	167,918	3,058,248	0	3,058,248	5,047	3,063,295
17. Administrative	98,895	0	618,435	717,330	0	717,330	-618,435	98,895
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	123	123	0	123	-123	0
20. Fees, Subscriptions & Promotion	0	0	16,633	16,633	0	16,633	0	16,633
21. Clerical & General Office	25,313	17,793	15,215	58,321	0	58,321	332,403	390,724
22. Employee Benefits & Payroll	0	0	1,037,507	1,037,507	0	1,037,507	27,095	1,064,602
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	6,816	6,816	0	6,816	-2,130	4,686
25. Other Admin. Staff Trans	0	0	1,260	1,260	0	1,260	0	1,260
26. Insurance-Prop.Liab.Malpractice	0	0	188,503	188,503	0	188,503	0	188,503
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	124,208	17,793	1,884,492	2,026,493	0	2,026,493	-261,190	1,765,303
29. Total General Administrative	3,446,511	606,958	2,274,916	6,328,385	0	6,328,385	-298,351	6,030,034
30. Depreciation	0	0	371,614	371,614	0	371,614	47,462	419,076
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	0	0	0	0	0	0
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	33,466	33,466	0	33,466	0	33,466
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	405,080	405,080	0	405,080	47,462	452,542
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	770,526	0	770,526	0	770,526	0	770,526
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	67,890	67,890	0	67,890	0	67,890
43. Other (specify):*	0	0	21,985	21,985	0	21,985	-21,985	0
44. Total Special Cost Ce	0	770,526	89,875	860,401	0	860,401	-21,985	838,416
45. Grand Total	3,446,511	1,377,484	2,769,871	7,593,866	0	7,593,866	-272,874	7,320,992

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	11,354	11,354
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	1,060,916	1,060,916
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	9,306	9,306
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	1,081,576	1,081,576
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	188,421
14. Buildings, at Historical Cost	5,016,044	5,016,044
15. Leasehold Improvements, Historical Cost	442,888	434,854
16. Equipment, at Historical Cost	1,524,792	1,532,826
17. Accumulated Depreciation (book methods)	-4,339,617	-4,339,617
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	2,644,107	2,832,528
25. Total Assets	3,725,683	3,914,104
CURRENT LIABILITIES		
26. Accounts Payable	10,596	10,596
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	0	0
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	7,419,803	7,419,803
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	7,430,399	7,430,399
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	0	0
46. Total Liabilities	7,430,399	7,430,399
47. Total Equity	-3,704,716	-3,516,295
48. Total Liabilities and Equity	3,725,683	3,914,104

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	6,936,810
2. Discounts and Allowances for all Levels	-3,780,603
Subtotal - Inpatient Care	3,156,207
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,905,653
7. Oxygen	0
Subtotal - Ancillary Revenue	1,905,653
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	4,645
14. Non-Patient Meals	4,965
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	1,633,244
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	7,569
21. Other Medical Services	0
22. Laundry	37,243
Subtotal - Other Operating Revenue	1,687,666
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	-
27. Other Revenue (specify):	0
28. Other Revenue (specify):	0
Subtotal - Other Revenue	-
30. Total Revenue	6,749,526
31. General Services	1,243,644
32. Health Care	3,058,248
33. General Administration	2,026,493
34. Ownership	405,080
35. Special Cost Centers	792,511
35. Provider Participation Fee	67,890
37. Other	0
40. Total Expenses	7,593,866
41. Income Before Income Taxes	-844,340
42. Income Taxes	0
43. Net Income or Loss for the Year	-844,340

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IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2005 Cost Reports  
2005 (Run June 1, 2004)

UN-INFLATED

St Francis St Francis  
Nsg & Nsg &  
Rehab Rehab  
Center Center

2005 Costs 2005  
Census

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		10th %	90th %
Line	Description		1	2	3	4	5	6	7	8	9	10	11			
1	Dietary															
2	Food Purchase															
3	Housekeeping															
4	Laundry															
5	Heat & Other Utilities															
6	Maintenance															
8	TOTAL GENERAL SERVICES															
10	Nursing & Medical Records															
10A	Therapy															
11	Activities															
12	Social Services															
16	TOTAL HEALTH CARE & PROGRAMS															
17	Administration															
19	Professional Services															
21	Clerical & Gen. Office Expense															
22	Employee Benefits & PR Taxes															
24	Travel & Seminar															
26	Insurance-Property, liability & Malpractice															
28	TOTAL GENERAL ADMINISTRATIVE															
29	TOTAL OPERATING EXPENSES															
30	Depreciation															
32	Interest															
33	Real Estate Taxes															
37	TOTAL OWNERSHIP															
	TOTAL OPERATING & OWNERSHIP COST															

Average Wage Data Table

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11		
Total staff hours including contract nurses per diem													
Nursing hours including contract nurses per diem													
RN													
LPN													
CNA													
DON													
ADON													

2003 - Staffing and Occupancy Data

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11		
Average Occupancy													
Medicaid Utilization													
Medicare Utilization													

Cost Report		Description
Line		
1		Dietary
2		Food Purchase
3		Housekeeping
4		Laundry
5		Heat & Other Utilities
6		Maintenance
8		TOTAL GENERAL SERVICES
10		Nursing & Medical Records
10A		Therapy
11		Activities
12		Social Services
16		TOTAL HEALTH CARE & PROGRAMS
17		Administration
19		Professional Services
21		Clerical & Gen. Office Expense
22		Employee Benefits & PR Taxes
24		Travel & Seminar
26		Insurance-Property, liability & Malpractice
28		TOTAL GENERAL ADMINISTRATIVE
29		TOTAL OPERATING EXPENSES
30		Depreciation
32		Interest
33		Real Estate Taxes
37		TOTAL OWNERSHIP
		TOTAL OPERATING & OWNERSHIP COST

LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

St Francis Nsg & Rehab Center 2004 Costs	St Francis Nsg & Rehab Center 2004 Census
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Cost	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
30	Depreciation
32	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

38,352

State-Wide

HSA 1 HSA 2 HSA 3 HSA 4 HSA 5 HSA 6 HSA 7 HSA 8 HSA 9 HSA 10 HSA 11

1

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

UN-INFLATED

St Francis  
Nsg &  
Rehab  
Center

St Francis  
Nsg &  
Rehab  
Center

2003  
Census

Cost Report Line	Description	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
			1	2	3	4	5	6	7	8	9	10		
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.06	0.06	0.06	0.06	0.05	0.10	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	73.16	166.14

Average Wage Data Table

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2002 Cost Reports  
2002 (Run June 1, 2004)

UN-INFLATED

Report		State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
Line	Description	1	2	3	4	5	6	7	8	9	10	11	10th %	90th %
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.67	1.58	2.15	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.67	2.72	2.84	2.73	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	3.16	2.90	3.41	2.92	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.96	43.84	42.79	41.16	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.60	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	1.32	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	50.57	52.75	50.19	47.76	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	3.54	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.72	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	4.31	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	10.26	9.30	10.11	8.44	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.03	0.12	0.09	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	2.40	1.93	2.03	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	25.17	23.10	23.64	21.93	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	99.35	97.86	99.26	91.33	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	4.18	3.94	3.13	3.04	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	4.55	2.14	2.84	1.54	5.05
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	1.03	12.86
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	15.35	11.40	9.19	10.00	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	114.70	109.26	108.45	101.30	163.08

Cost Report														
Line	Description													
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.86	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
		1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%